

EMPLOYER STATUS DETERMINATION

Georgia & Florida Railway Company

This is the determination of the Railroad Retirement Board concerning the status of Georgia & Florida Railway Company (GFRC), B.A. No. 1536, as an employer under the Railroad Retirement Act (45 U.S. C. § 231, et seq. (RRA) and the Railroad Unemployment Insurance Act (45 U.S.C. § 351, et seq. (RUIA) GFRC has been an employer under the RRA and RUIA with service creditable from July 1, 1963.

GFRC is listed in Board records as a subsidiary of Norfolk Southern Corporation (NS) (B.A. No. 9408). Mr. Scott F. Wilkerson, Assistant General Tax Attorney for NS, provided documentary evidence that GFRC was consolidated into Central of Georgia Railway Company (CGRC) (B.A. No. 1505) on May 17, 1971, at which time the CGRC received all of the assets of GFRC.

Section 202.11 of the Board's regulations provides that:

The employer status of any company or person shall terminate whenever such company or person loses any of the characteristics essential to the existence of an employer status.

Based on the information set forth above, it is the determination of the Railroad Retirement Board that Georgia & Florida Railway Company ceased being an employer under the RRA and RUIA on May 17, 1971, the date on which it lost its status as a legal entity and became non-existent as a result of corporate consolidation.

Original signed by:

FOR THE BOARD
Beatrice Ezerski
Secretary to the Board